

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

STATE OF MISSOURI NOTES TO THE FINANCIAL STATEMENTS June 30, 2002

Index of Notes

Link to Notes to the Financial Statements

Note 1	1	-	Significant	Accounting	Policies
--------	---	---	-------------	------------	-----------------

- Note 2 Reporting Changes and Reclassifications
- Note 3 Deposits, Investments and Securities Lending Program
- Note 4 Federal Surplus Commodities Inventory
- Note 5 Capital Assets
- Note 6 Capital Leases
- Note 7 Retirement Systems
- Note 8 Other Postemployment Benefits
- Note 9 Missouri State Public Employees' Deferred Compensation Plan
- Note 10 Changes in Long-Term Liabilities
- Note 11 Bonds Payable
- Note 12 Defeased Debt
- Note 13 Interfund Assets and Liabilities
- Note 14 Interfund Transfers
- Note 15 Restatements
- Note 16 Fund Deficit
- Note 17 Residual Equity Transfer
- Note 18 Related Party Transactions
- Note 19 Commitments
- Note 20 Contingencies
- Note 21 Joint Ventures
- Note 22 Related Organizations
- Note 23 Subsequent Events